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MINISTRY OF FINANCE

(Department of Revenue)

NOTIFICATIONS

CUSTOMS

New Delhi, the 7th July 1958

G.S.R. 573.—In exercise of the powers conferred by sub-section (1) of section 43B of the Sea Customs Act, 1878 (8 of 1878), as in force in India and as applied to the State of Pondicherry, the Central Government hereby directs that a drawback shall be allowed in accordance with and subject to the provisions of the said section and any rules made thereunder, in respect of raw-cultured pearls converted into finished cultured pearls when such cultured pearls are produced by drilling, bleaching, polishing or otherwise processing raw cultured pearls in, and exported from, India or the State of Pondicherry.

[No. 203/F. No. 34/101/57.Cus-IV.]

G.S.R. 574.—In exercise of the powers conferred by sub-section (3) of section 43B of the Sea Customs Act, 1878 (8 of 1878), as in force in India and as applied to the State of Pondicherry, the Central Government hereby makes the following rules the same having been previously published as required under the said sub-section (3), namely:—

THE CUSTOMS DUTIES DRAWBACK (CULTURED PEARLS) RULES, 1958

1. **Short title.**—These rules may be called the Customs Duties Drawback (Cultured Pearls) Rules, 1958.

2. **Definitions.**—In these rules, unless the context otherwise requires,—

- (a) “Act” means the Sea Customs Act, 1878 (8 of 1878);
- (b) “finished cultured pearls” means cultured pearls which have been produced by drilling, bleaching, polishing or otherwise processing raw cultured pearls in India or the State of Pondicherry;
- (c) “raw cultured pearls” means unprocessed cultured pearls imported on payment of customs duty into India or the State of Pondicherry;
- (d) “sale price” means the sale price actually realized from sale to the foreign buyer, of the finished cultured pearls exported from India or the State of Pondicherry under claim for drawback under these rules.

3. **Goods in respect of which drawback may be paid.**—Subject to the provisions of the Act and these rules, a drawback shall be allowed in respect of raw cultured pearls which have been converted into finished cultured pearls and then exported from India or the State of Pondicherry by the importer of such raw cultured pearls.

4. Rate of drawback.—The rate of drawback admissible under these rules on the export of the finished cultured pearls shall, subject to review at such intervals as the Central Government may deem necessary, be one-tenth of the sale price of such cultured pearls.

5. Certain conditions for allowing drawback.—No drawback shall be allowed under these rules unless the exporter—

- (a) makes a declaration on the shipping bill under which the finished cultured pearls are being exported that a claim for drawback under these rules is being made;
- (b) declares on the shipping bill, the sale price of the finished cultured pearls which are being exported, and if such price is not determinable at the time of shipment, declares such price at the time the claim for drawback is finally made before the Customs Collector;
- (c) furnishes the Customs Collector with a copy of the shipment invoice or any other document giving details of the description, quantity and value of the finished cultured pearls being exported; and
- (d) produces evidence to the satisfaction of the Customs Collector that raw cultured pearls of a value equal to one-half of the sale price of the finished cultured pearls being exported, have been imported by him on or after the first day of January, 1958 and have not already been previously re-exported by him in the form of finished cultured pearls since that day.

6. Powers of Customs Collector.—For the purposes of these rules, the Customs Collector may require the exporter or the manufacturer of finished cultured pearls to produce any books of accounts or other documents relating to the quantity and value of the raw cultured pearls used in the manufacture of the finished cultured pearls and the duty paid thereon.

7. Access to manufactory.—The manufacturer of the finished cultured pearls in respect of which a drawback is claimed under these rules shall give access to every part of the manufactory to any officer of the Central Government specially authorised in this behalf by the Chief Customs Officer or the Chief Customs Authority, to enable the officer so authorised to inspect the processes of manufacture and to verify by actual check or otherwise the statements made in support of the claim for drawback.

[No. 204/F. No. 34/101/57.Cus-IV.]

G.S.R. 575.—In exercise of the powers conferred by sub-section (1) of section 43B of the Sea Customs Act, 1878 (8 of 1878), as in force in India, and as applied to the State of Pondicherry, the Central Government hereby directs that a drawback shall be allowed in accordance with, and subject to, the provisions of the said section and any rules made thereunder, in respect of duty paid foreign materials used in the manufacture of paints when such paints are manufactured in, and exported from, India or the State of Pondicherry or shipped as stores for use on board a ship proceeding to a foreign port.

[No. 206/F. No. 34/3/58.Cus-IV.]

G.S.R. 576.—In exercise of the powers conferred by sub-section (1) of section 43B of the Sea Customs Act, 1878 (8 of 1878), as in force in India and as applied to the State of Pondicherry, the Central Government hereby directs that a drawback shall be allowed in accordance with, and subject to, the provisions of said section and any rules made thereunder, in respect of duty-paid imported materials used in the manufacture of sparking plugs when such sparking plugs are manufactured in, and exported from, India or the State of Pondicherry, or shipped as stores for use on board a ship proceeding to a foreign port.

[No. 207/F. No. 34/146/57.Cus-IV.]

CUSTOMS AND CENTRAL EXCISE

New Delhi, the 7th July 1958

G.S.R. 577.—In exercise of the powers conferred by sub-section (3) of section 43B of the Sea Customs Act, 1878 (8 of 1878) and section 37 of the Central Excises and Salt Act, 1944 (1 of 1944), as in force in India and as applied to the State of Pondicherry, the Central Government hereby makes the following rules the same having been previously published as required under said sub-section (3) of the section 43B, namely:—

THE CUSTOMS AND CENTRAL EXCISE DUTIES DRAWBACK (PAINTS) RULES, 1958

1. Short title.—These rules may be called the Customs and Central Excise Duties Drawback (Paints) Rules, 1958.

2. Definitions.—In these rules, unless the context otherwise requires,—

(a) “duty-paid materials” mean—

- (i) materials imported into India or the State of Pondicherry on payment of customs duty; and
- (ii) indigenous materials, that is to say, materials manufactured in India or the State of Pondicherry, on which Central Excise duty has been paid;
- (b) “goods” means pigments, colours, paints, enamels, varnishes, lacquers and paint ancillaries manufactured in India or the State of Pondicherry from duty-paid materials; and
- (c) “refund” means drawback of import duty paid on foreign materials and rebate of Central Excise duty paid on indigenous materials.

3. Goods in respect of which refund may be paid.—Subject to the provisions of the Sea Customs Act, 1878 (8 of 1878) and the Central Excises and Salt Act, 1944 (I of 1944) and of these rules, and subject also to such of the provisions of the Central Excises Rules, 1944, as may be applicable in this behalf, a refund shall be allowed in respect of the duty-paid materials used in the manufacture of goods exported from India or the State of Pondicherry or shipped as stores for use on board a ship proceeding to a foreign port.

4. Rate of refund.—The rate of refund admissible under these rules on the shipment of the goods shall be the total of the average customs duty paid on the imported materials and the excise duty paid on the indigenous materials used in the manufacture of the goods.

(2) Such rate shall be determined by the Central Government (hereinafter in this sub-rule referred to as the Government) at such intervals as the Government may consider necessary on the basis of information furnished by the manufacturer of the goods and verified by the Government, in respect of the duty paid on the duty-paid material during such period as in the opinion of the Government is relevant for the purpose.

5. Exporters' declarations and documents.—At the time of the shipment of the goods, the shipper shall—

- (i) make a declaration on the relative shipping bill that a claim for refund under these rules is being made;
- (ii) state on the shipping bill, the description, quantity, name of the manufacturer, brand name and such other particulars as are necessary for the determination of the rate and amount of refund; and
- (iii) furnish the Customs Collector with a copy of the shipment invoice or any other document giving details of the description, quantity, value, name of manufacturer and brand name of the goods under shipment.

6. Time-limit for refund claim.—No payment of refund shall be made under these rules unless the shipper prefers his claim for refund within six months from the date of entry for shipment duly supported by evidence of compliance with the provisions of these rules.

7. Powers of Customs Collector.—For the purpose of these rules, the Customs Collector may require the shipper or the manufacturer of the goods to produce any books of accounts of the duty-paid material used in the manufacture of the goods and the duty paid thereon.

8. Access to manufactory.—The manufacturer of the goods in respect of which a refund is claimed under these rules shall give access to every part of the manufactory to any officer of the Central Government specially authorised in this behalf by the Chief Customs Officer or the Chief Customs Authority, to enable the officer so authorised to inspect the processes of manufacture and to verify by actual check or otherwise the statements made in support of the claim for refund.

[No. 43/F. No. 34/3/58.Cus-IV.]

G.S.R. 578.—In exercise of the powers conferred by sub-section (3) of section 43B of the Sea Customs Act, 1878 (8 of 1878), and section 37 of the Central Excises and Salt Act, 1944 (I of 1944), as in force in India and as applied to the State of Pondicherry, the Central Government hereby makes the following rules the same

having been previously published as required under the said sub-section (3) of section 43B, namely:—

THE CUSTOMS AND CENTRAL EXCISE DUTIES DRAWBACK (SPARKING PLUGS) RULES, 1958

1. Short title.—These rules may be called the Customs and Central Excise Duties Drawback (Sparking Plugs) Rules, 1958.

2. Definitions.—In these rules, unless the context otherwise requires,—

(a) “duty-paid materials” mean—

- (i) materials imported into India or the State of Pondicherry on payment of customs duty; and
 - (ii) indigenous materials, that is to say, materials manufactured in India or the State of Pondicherry, on which Central Excise duty has been paid;
- (b) “goods” means sparking plugs manufactured in India or the State of Pondicherry from duty-paid materials; and
- (c) “refund” means drawback of import duty paid on foreign materials and rebate of Central Excise duty paid on indigenous materials.

3. Goods in respect of which refund may be paid.—Subject to the provisions of the Sea Customs Act, 1878 (8 of 1878), and Central Excises and Salt Act, 1944 (1 of 1944) and of these rules, and subject also to such of the provisions of the Central Excises Rules, 1944, as may be applicable in this behalf, a refund shall be allowed in respect of the duty-paid materials used in the manufacture of goods exported from India or the State of Pondicherry or shipped as stores for use on board a ship proceeding to a foreign port.

4. Rate of refund.—The rate of refund admissible under these rules on the shipment of the goods shall be the total of the average customs duty paid on the imported materials and the excise duty paid on the indigenous materials used in the manufacture of the goods.

(2) Such rate shall be determined by the Central Government (hereinafter in this sub-rule referred to as the Government) at such intervals as the Government may consider necessary on the basis of information furnished by the manufacturer of the goods and verified by the Government, in respect of the duty paid on the duty-paid material during such period as in the opinion of the Government is relevant for the purpose.

5. Exporters' declarations and documents.—At the time of the shipment of the goods, the shipper shall—

- (i) make a declaration on the relative shipping bill that a claim for refund under these rules is being made;
- (ii) state on the shipping bill, the description, quantity, name of manufacturer, brand name and such other particulars as are necessary for the determination of the rate and amount of refund; and
- (iii) furnish the Customs Collector with a copy of the shipment invoice or any other document giving details of the description, quantity, value, name of manufacturer and brand name of the goods under shipment.

6. Time-limit for refund claim.—No payment of refund shall be made under these rules unless the shipper prefers his claim for refund within six months from the date of entry for shipment duly supported by evidence of compliance with the provisions of these rules.

7. Powers of Customs Collector.—For the purpose of these rules, the Customs Collector may require the shipper or the manufacturer of the goods to produce any books of accounts of the duty-paid material used in the manufacture of the goods and the duty paid thereon.

8. Access to manufactory.—The manufacturer of the goods in respect of which a refund is claimed under these rules shall give access to every part of the manufactory to any officer of the Central Government specially authorised in this behalf by the Chief Customs Officer or the Chief Customs Authority, to enable the officer so authorised to inspect the processes of manufacture and to verify by actual check or otherwise the statements made in support of the claim for refund.

CUSTOMS

New Delhi, the 7th July 1958

G.S.R. 579.—In exercise of the powers conferred by sub-section (1) of section 43B of the Sea Customs Act, 1878 (8 of 1878), as in force in India, and as applied to the State of Pondicherry, the Central Government hereby directs that a drawback shall be allowed in accordance with, and subject to, the provisions of the said section and any rules made thereunder, in respect of duty-paid imported materials used in the manufacture of foot-wear, when such foot-wear are manufactured in, and exported from, India or the State of Pondicherry or shipped as stores for use on board a ship proceeding to a foreign port.

[No. 205/F. No. 34/106/58. Cus-IV.]

CUSTOMS & CENTRAL EXCISE

New Delhi, the 7th July 1958

G.S.R. 580.—In exercise of the powers conferred by sub-section (3) of section 43B of the Sea Customs Act, 1878 (8 of 1878) and section 37 of the Central Excises and Salt Act, 1944 (1 of 1944), as in force in India and as applied to the State of Pondicherry, the Central Government hereby makes the following rules, the same having been previously published as required by sub-section (3) of the said section 43B, namely:—

THE CUSTOMS AND CENTRAL EXCISES DUTIES DRAWBACK (FOOTWEAR) RULES, 1958

1. **Short title.**—These rules may be called the Customs and Central Excise Duties Drawback (Footwear) Rules, 1958.

2. **Definitions.**—In these rules, unless the context otherwise requires,—

(a) “duty paid materials” means—

(i) materials imported into India or the State of Pondicherry on payment of customs duty, and

(ii) materials manufactured in India or the State of Pondicherry and on which Central Excise duty has been paid,

used in the manufacture of the goods.

(b) “goods” means footwear of all varieties;

(c) “refund” means drawback of import duty on imported materials and includes rebate of Central Excise duty on the indigenous materials.

3. **Goods in respect of which refund may be paid.**—Subject to the provisions of the Sea Customs Act, 1878 (8 of 1878) and the Central Excises and Salt Act, 1944 (1 of 1944) and of these rules, and subject also to such of the provisions of the Central Excises Rules, 1944 as may be applicable in this behalf, a refund shall be allowed in respect of the duty-paid materials used in the manufacture of the goods exported from India or the State of Pondicherry.

4. **Rate of refund.**—(1) The rate of refund admissible under these rules on the shipment of the goods shall be the total of the average customs duty paid on the imported materials and the Central Excise duty paid on the indigenous materials, used in the manufacture of the goods.

(2) Such rate shall be determined by the Central Government (hereinafter in this sub-rule referred to as the Government) at such intervals as the Government may consider necessary on this basis of information furnished by the manufacturers of the goods and verified by the Government, in respect of the duty paid on the duty-paid materials during such period as in the opinion of the Government is relevant for the purpose.

5. **Manner of allowing refund.**—Refund shall be allowed on the export of the goods from any port in India or the State of Pondicherry subject to the conditions, namely that the shipper shall—

(i) make a declaration on the relative shipping bill that a claim for refund under these rules is being made;

(ii) state on the shipping bill the description, quantity and such other particulars as are necessary for the determination of the rate and amount of refund; and

(iii) furnish the Customs Collector with a copy of the shipment invoice or any other document giving details of the description, quantity and value of the goods under shipment.

6. Time-limit for refund claim.—No payment of refund shall be made under these rules unless the shipper prefers his claim for refund within six months from the date of entry for shipment duly supported by evidence of compliance with the provisions of these rules.

7. Powers of Customs Collector.—For the purpose of these rules, the Customs Collector may require the shipper or the manufacturer of the goods to produce any books of accounts of the duty-paid material used in the manufacture of the goods and the duty paid thereon.

8. Access to manufactory.—The manufacturer of the goods in respect of which refund is claimed under these rules shall give access to every part of the manufactory to any officer of the Central Government specially authorised in this behalf by the Chief Customs Officer or the Chief Customs Authority, to enable the officer so authorised to, inspect the processes of manufacture and to verify by actual check or otherwise the statements made in support of the claim for drawback.

[No. 42/F. No. 34/106/58. Cus-IV.]

M. A. RANGASWAMY, Dy. Secy.